

CHAPTER 32

TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS**Notes**

1. This chapter does not cover:

- (a) separate chemically defined elements or compounds (except those of heading No 3203 or 3204, inorganic products of a kind used as luminophores (heading No 3206), glass obtained from fused quartz or other fused silica in the forms provided for in heading No 3207, and also dyes and other colouring matter put up in forms or packings for retail sale of heading No 3212);
- (b) tannates or other tannin derivatives of products of heading Nos 2936 to 2939, 2941 or 3501 to 3504; or
- (c) mastics of asphalt or other bituminous mastics (heading No 2715).

2. Heading No 3204 includes mixtures of stabilized diazonium salts and couplers for the production of azo dyes.

3. Heading Nos 3203 to 3206 apply also to preparations based on colouring matter (including, in the case of heading No 3206, colouring pigments of heading No 2530 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No 3212), or to other preparations of heading Nos 3207, 3208, 3209, 3210, 3212, 3213 and 3215.

4. Heading No 3208 includes solutions (other than collodions) consisting of any of the products specified in heading Nos 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.

5. The expression 'colouring matter' in this chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression 'stamping foils' in heading No 3212 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:

- (a) metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
- (b) metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives:			
3201 10 00	— Quebracho extract	Free	Free	—
3201 20 00	— Wattle extract	10 ⁽¹⁾	6,5	—
3201 90	— Other:			
3201 90 20	— — Sumach extract, vallonina extract, oak extract or chestnut extract	9	5,8	—
3201 90 90	— — Other	9	5,3 ⁽²⁾	—

⁽¹⁾ *Ad valorem* duty rate reduced to 3 % (suspension) for an indefinite period.

⁽²⁾ WTO tariff quota: see Annex 7.

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning:			
3202 10 00	– Synthetic organic tanning substances	10	5,3	—
3202 90 00	– Other	10	5,3	—
3203 00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in note 3 to this chapter based on colouring matter of vegetable or animal origin:			
	– Colouring matter of vegetable origin and preparations based thereon:			
3203 00 11	– – Black cutch (<i>Acacia catechu</i>)	Free	Free	—
3203 00 19	– – Other	Free	Free	—
3203 00 90	– Colouring matter of animal origin and preparations based thereon	2,5	2,5	—
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined:			
	– Synthetic organic colouring matter and preparations based thereon as specified in note 3 to this chapter:			
3204 11 00	– – Disperse dyes and preparations based thereon	17	6,5	—
3204 12 00	– – Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	17	6,5	—
3204 13 00	– – Basic dyes and preparations based thereon	17	6,5	—
3204 14 00	– – Direct dyes and preparations based thereon	17	6,5	—
3204 15 00	– – Vat dyes (including those usable in that state as pigments) and preparations based thereon	17	6,5	—
3204 16 00	– – Reactive dyes and preparations based thereon	17	6,5	—
3204 17 00	– – Pigments and preparations based thereon	17	6,5	—
3204 19 00	– – Other, including mixtures of colouring matter of two or more of the subheadings 3204 11 to 3204 19	17	6,5	—
3204 20 00	– Synthetic organic products of a kind used as fluorescent brightening agents	17	6	—
3204 90 00	– Other	19	6,5	—
3205 00 00	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes	16	6,5	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
3206	Other colouring matter; preparations as specified in note 3 to this chapter, other than those of heading No 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined:			
	– Pigments and preparations based on titanium dioxide:			
3206 11 00	– – Containing 80 % or more by weight of titanium dioxide calculated on the dry weight	15	6	—
3206 19 00	– – Other	16	6,5	—
3206 20 00	– Pigments and preparations based on chromium compounds	15	6,5	—
3206 30 00	– Pigments and preparations based on cadmium compounds	15	6,5	—
	– Other colouring matter and other preparations:			
3206 41 00	– – Ultramarine and preparations based thereon	15	6,5	—
3206 42 00	– – Lithopone and other pigments and preparations based on zinc sulphide	15	6,5	—
3206 43 00	– – Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	15	6,5	—
3206 49	– – Other:			
3206 49 10	– – – Magnetite	Free	4,9	—
3206 49 90	– – – Other	15	6,5	—
3206 50 00	– Inorganic products of a kind used as luminophores	12	5,3	—
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes:			
3207 10 00	– Prepared pigments, prepared opacifiers, prepared colours and similar preparations	15	6,5	—
3207 20	– Vitrifiable enamels and glazes, engobes (slips) and similar preparations:			
3207 20 10	– – Engobes (slips)	13	5,3	—
3207 20 90	– – Other	16	6,3	—
3207 30 00	– Liquid lustres and similar preparations	13	5,3	—
3207 40	– Glass frit and other glass, in the form of powder, granules or flakes:			
3207 40 10	– – Glass of the variety known as 'enamel' glass	8	3,7	—
3207 40 20	– – Glass, in the form of flakes of a length of 0,1 mm or more but not exceeding 3,5 mm and of a thickness of 2 micrometres or more but not exceeding 5 micrometres	8	Free	—
3207 40 30	– – Glass, in the form of powder or granules, containing by weight 99 % or more of silicon dioxide	8	Free	—
3207 40 80	– – Other	8	3,7	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in note 4 to this chapter:			
3208 10	– Based on polyesters:			
3208 10 10	– – Solutions as defined in note 4 to this chapter	19	6,5	—
3208 10 90	– – Other	19	6,5	—
3208 20	– Based on acrylic or vinyl polymers:			
3208 20 10	– – Solutions as defined in note 4 to this chapter	19	6,5	—
3208 20 90	– – Other	19	6,5	—
3208 90	– Other:			
	– – Solutions as defined in note 4 to this chapter:			
3208 90 11	– – – Polyurethane of 2,2'-(tert-butylimino)diethanol and 4,4'-methylendicyclohexyl diisocyanate, in the form of a solution in N,N-dimethylacetamide, containing by weight 48 % or more of polymer	19	Free	—
3208 90 13	– – – Copolymer of p-cresol and divinylbenzene, in the form of a solution in N,N-dimethylacetamide, containing by weight 48 % or more of polymer .	19	Free	—
3208 90 19	– – – Other	19	6,5	—
	– – Other:			
3208 90 91	– – – Based on synthetic polymers	19	6,5	—
3208 90 99	– – – Based on chemically modified natural polymers	19	6,5	—
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium:			
3209 10 00	– Based on acrylic or vinyl polymers	19	6,5	—
3209 90 00	– Other	19	6,5	—
3210 00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather:			
3210 00 10	– Oil paints and varnishes (including enamels and lacquers)	19	6,5	—
3210 00 90	– Other	19	6,5	—
3211 00 00	Prepared driers	17	6,5	—
3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale:			
3212 10	– Stamping foils:			
3212 10 10	– – With a basis of base metal	17	6,5	—
3212 10 90	– – Other	17	6,5	—

CN code	Description	Rate of duty		Supplementary unit
		autonomous (%)	conventional (%)	
1	2	3	4	5
3212 90	– Other:			
	– – Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels):			
3212 90 10	– – – Pearl essence	16	6,5	—
	– – – Other:			
3212 90 31	– – – – With a basis of aluminium powder	19	6,5	—
3212 90 39	– – – – Other	19	6,5	—
3212 90 90	– – Dyes and other colouring matter put up in forms or packings for retail sale	16	6,5	—
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings:			
3213 10 00	– Colours in sets	22	6,5	—
3213 90 00	– Other	22	6,5	—
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like:			
3214 10	– Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings:			
3214 10 10	– – Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics	11	5	—
3214 10 90	– – Painters' fillings	11	5	—
3214 90 00	– Other	11	5	—
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid:			
	– Printing ink:			
3215 11 00	– – Black	18	6,5	—
3215 19 00	– – Other	18	6,5	—
3215 90	– Other:			
3215 90 10	– – Writing or drawing ink	15	6,5	—
3215 90 80	– – Other	16	6,5	—